

STATE OF NEVADA  
GAMING CONTROL BOARD  
MINIMUM INTERNAL CONTROL STANDARDS

**CARD GAMES**

***Supervision***

1. Supervision is provided at all times the card room is in operation by supervisory-level personnel with authority equal to or greater than those being supervised.

Note: A dealer may function as a supervisor, if not dealing the game, provided the games are videotaped.

2. Transfers between table banks and the main card room bank (or casino cage, if a main card room bank is not used) are authorized by a supervisor and evidenced by the use of lammer buttons. (Lammer buttons are not required if the exchange of chips, tokens, and/or currency takes place at the table.)
3. Transfers from the main card room bank (or casino cage, if a main card room bank is not used) to the table banks are verified by the card room dealer and the runner.
4. Transfers between the main card room bank and the casino cage are properly authorized and documented.
5. The transfer documentation between the main card room bank and the casino cage must be retained for at least 24 hours.
6. A rake must be collected in accordance with the posted rules unless authorized by a supervisor.

***Drop and Count Standards***

7. The procedures for the collection of card games drop boxes, the count of the contents thereof and the related key controls comply with the internal control standards applicable to the table game drop boxes.

***Access to Playing Cards***

8. Playing cards, both used and unused, are maintained in a secure location to prevent unauthorized access and reduce the possibility of tampering.

***Reconciliation of Banks***

9. The amount of the main card room bank is counted, recorded, and reconciled on at least a per shift basis.
10. At least once per shift the table banks are counted, recorded, and reconciled by a dealer (or other individual if the table is closed) and a supervisor, and attested to by their signatures on the checkout form.

***Shill Standards***

11. Issuance of shill funds have the written approval of the supervisor.
12. Shill funds returns are recorded and verified on the shill sign-out form.
13. The replenishment of shill funds is documented.

***Promotional Progressive Pots and Pools***

Promotional progressive pots and pools are defined as pots and pools which are contributed to by poker patrons and distributed back to poker patrons based upon the occurrence of a predetermined event.

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14. The dollar amount of funds contributed by players into the pools is returned when won in accordance with the posted rules with no commission or administrative fee withheld.
15. Payouts for promotional progressive pots, pools, and any other promotion are prominently displayed or available for patron review at the licensed location.
16. Payouts for promotional progressive pots, pools and any other promotion for an amount greater than or equal to \$100 are documented to include the following:
  - a. Date and time.
  - b. Dollar amount of payout or description of personal property (e.g., car).
  - c. Reason for payout (e.g., promotion name).
  - d. Signature of two employees verifying, authorizing, and completing the promotional payout.
17. If the payout for the promotional progressive pot, pool, or other promotion is less than \$100, documentation is created to support bank accountability from which the payout was made.
18. Rules governing promotional pools are posted, are clearly legible from each table, and designate:
  - a. The amount of funds to be contributed from each pot.
  - b. What type of hand it takes to win the pool (e.g., what constitutes a “bad beat”).
  - c. The percentages used to calculate the payout amounts.
  - d. How/when the contributed funds are added to the jackpots.
  - e. Amount/percentage of funds allocated to primary and secondary jackpots, if applicable.
19. Promotional pool contributions are not placed in or near the rake circle, in the drop box, or commingled with gaming revenue from card games or any other gambling game.
20. Promotional funds removed from the card game are placed in a locked container in plain view of the public.
21. Persons authorized to transport the locked container are precluded from having access to the contents keys.
22. The locked container contents key is maintained by a department independent of the card room.
23. At least once a day, the locked container is removed by two individuals, one of whom is independent of the card games department, and transported directly to the count room, casino cage or other secure room to be counted.
24. If the funds are maintained in the cage, the contents are counted, recorded, and verified prior to accepting the funds into cage accountability.
25. The dollar amount of promotional progressive pots, pools, and any other promotion must be conspicuously displayed in the card room. At least once a day the progressive sign or meter, if applicable, is updated to reflect the current pool amount.
26. At least once a day increases to the progressive sign/meter are reconciled to the cash previously counted or received

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by the cage.

***Contests/Tournaments***

27. All contest/tournament entry fees and prize payouts (including mail transactions) are summarized on an accountability document on a daily basis.
28. When contest/tournament entry fees and payouts are transacted, they are recorded on a document which contains:
  - a. Patron's name.
  - b. Date of entry/payout.
  - c. Dollar amount of entry fee/payout (both alpha and numeric).
  - d. Signature or initials of individual completing transaction.
  - e. Name of contest/tournament.
29. The contest/tournament entry fees and payouts are summarized and posted to the accounting records on at least a monthly basis.
30. Contest/tournament rules are included on all entry forms/brochures and are prominently displayed or available for patron review at the licensed location. The rules must include at a minimum:
  - a. All conditions patrons must meet to qualify for entry into, and advancement through, the contest/tournament.
  - b. Specific information pertaining to any single contest/tournament, including the dollar amount of money placed into the prize pool.
  - c. The distribution of funds based on specific outcomes.
31. Results of each contest/tournament are recorded and available for participants to review. The recording includes the name of the event, date(s) of event, total number of entries, dollar amount of entry fees, total prize pool, and the dollar amount paid for each winning category. The name of each winner is recorded and maintained but not made available to the participants unless authorized by management personnel.
32. The aforementioned contest/tournament records are maintained for each event.

***Card Games Accounting/Audit Procedures***

33. The card games audit is conducted by someone independent of the card games operation.
34. On a daily basis, audit/accounting personnel reconcile the amount indicated on the progressive sign/meter to the cash counted or received by the cage and the payouts made for each promotional progressive pot and pool. This reconciliation must be sufficiently documented (including substantiation of differences, adjustments, etc.).
35. Monthly, accounting/audit personnel reconcile gross revenue from the master games summary and the accounting records to the NGC tax returns. This reconciliation is documented and maintained. All variances are reviewed, documented and maintained.

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36. Monthly, accounting/audit personnel review all payouts for the promotional progressive pots, pools, or other promotions to determine proper accounting treatment and proper win/loss computation.
37. Monthly, accounting/audit personnel perform procedures (i.e., interviews, review of payout documentation, etc.) to ensure that payouts for the promotional progressive pots, pools, or other promotions are conducted in accordance with conditions provided to the patrons.
38. Daily, accounting/audit personnel reconcile all contest/tournament entry and payout forms to the dollar amounts recorded in the appropriate accountability document.
39. When payment is made to the winners of a contest/tournament, accounting/audit personnel will reconcile the contest/tournament entry fees collected to the actual contest/tournament payouts made. This reconciliation is to determine whether, based on the entry fees collected, the payouts made and the amounts withheld by the gaming establishment, if applicable, were distributed in accordance with the contest/tournament rules.
40. Documentation (e.g., log, checklist, notation on reports, and tapes attached to original documents) is maintained evidencing the performance of card games audit procedures, the exceptions noted and follow-up of all card games audit exceptions.